

Information Brief



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Key findings:

In a study of local government cost efficiency comparing four central Illinois counties, the SSCRPC found:

- In a comparison of Sangamon, Peoria, McLean, and Champaign Counties, countywide per capita spending for all units of local government on a standardized set of functions varies by slightly less than \$600.
- Sangamon County falls in the middle of its peer counties when comparing average number of persons per unit of government involved in functional expenditure areas.
- Three functional areas in which Sangamon County's per capita local government spending proved substantially higher than some peer counties' spending included Police Protection, Public Welfare, and Sewage.

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Local Government Expenditures and Efficiency in Sangamon County, Illinois

Background

The Sangamon County Citizens' Efficiency Commission (CEC), created by referendum in 2010, has been tasked with providing recommendations for increasing efficiencies in and among units of local government in Sangamon County. As they confront this complex task, commissioners requested a report on local government units' budgetary data in order to have a numerical foundation for identifying areas where potential efficiencies may exist. In addition to a variety of tax and budgetary data made available by various commissioners, the Springfield-Sangamon County Regional Planning Commission (SSCRPC) staff created this report as a guide for comparing Sangamon County's local government expenditures to those of peer counties in the region. This report is intended to inform discussion on comparative functions and spending of local governments in central Illinois.

Design & Limitations of the Data

When surveying the literature on local government efficiency, SSCRPC staff found that the scope and objectives of many of the studies reviewed differ from those of the CEC. Single-jurisdictional efficiency bodies on one end of the spectrum, and broad regional comparisons on the other, mark the most frequently-studied fields. Since the CEC deals with Sangamon County and all of the units of local government it contains, this report strives to examine the multi-jurisdictional middle ground between these two types of studies.

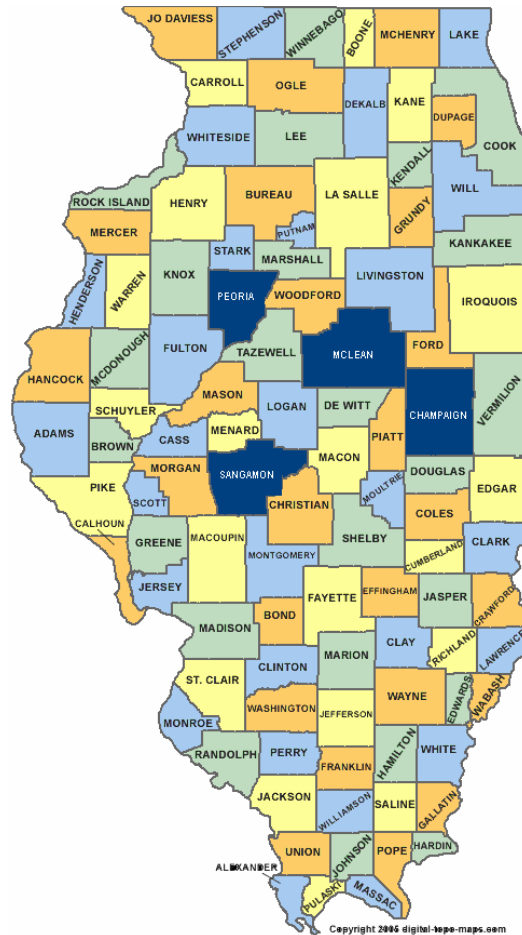
Accordingly, SSCRPC staff has provided research on local governmental expenditures of numerous units within Sangamon County. In order to have a point of comparison, it has provided the same information for three counties commonly considered Sangamon County's peers, McLean County, Peoria County, and Champaign

County, Illinois (highlighted in dark blue).¹ By choosing peer counties of comparable size and make-up, SSCRPC staff has attempted to increase the validity of comparisons. Furthermore, selecting peer counties from within the region surrounding Sangamon County suggests that the units of local government examined here face similar state requirements and opportunities, and may function within a similar atmosphere in terms of citizen expectations for government services.

Since expectations, types, and quality of service vary from county to county, it is important to note that no single dataset can fully expose differences among local governments. Even in the small group of counties currently being compared, numerous differences exist regarding the services provided by local governments within the county. Financial data are informative in some respects, but they cannot encompass all information necessary for discerning potential efficiencies.

The literature suggests that one of the more useful methods for identifying efficiencies is to examine shared functions and services among various units of government.² Multiple studies suggest the difficulty of finding standardized data across units of government. This report therefore seizes the opportunity afforded by the Census of Governments, to examine spending in broad functional areas that can be compared across different units of government.³

The Center for Governmental Research (CGR), to which the SSCRPC is highly indebted for guidance in the making of this report, details some of the difficulties of comparative expenditure research in its 2008 *A Cost of Government Study* for



¹ Map of Illinois Counties courtesy of <http://www.digital-topo-maps.com/county-map/illinois-county-map.gif>>
Map Courtesy of

² Holzer, Marc, et al. (2009). *Overview of the Literature Review and Analysis on five Subjects Related to the Cost-Efficiency of Municipal Government*. Local Unit Realignment, Reorganization, and Consolidation Commission, p. 9-12.

³ The Census of Governments is conducted for all units of local government every five years (in years ending with 2 and 7), and asks governments to break down expenditures into standardized categories. In intervening years, a sample of governments is surveyed for projection purposes. Data used in this report come from the 2007 Census.

*Northeast Ohio.*⁴ The CGR suggests that the Census of Governments is the “best information available” for governments without a comprehensive local database. Census of Governments information is nevertheless incomplete, since not all units of government report.⁵ The Census of Governments imputes some figures based on previous years’ reported figures or population growth rates.⁶ Even if all local governments submit timely data, questions of reporting error linger, since local officials may have different methods of discerning which figures to report under each category, in spite of definitions provided by the Census of Governments.

Alongside these questions of external validity and standardization of information come another series of concerns about the usefulness of various data. For example, per capita figures, though commonly used as a benchmark among units of government, do little to incorporate expectations regarding quality of service. One analysis suggests that local governments are increasingly turning to performance indicators and benchmarks as measures of efficiency in service provision.⁷

Challenges in comparing local governments include limited availability of standardized per capita data and lack of performance indicators to measure service quality.

In spite of these challenges, it is the hope of the SSCRPC staff that examining the most standardized expenditure data available across local government units reveals useful efficiency insights for Sangamon County and its neighbors.

Regional Perspective on Data

Census of Governments data from 2007 include aggregate local government expenditure and revenue breakdowns by state. These data indicate important points of comparison for the region being studied. Highlights from this information include Illinois statistics such as:

- For the state of Illinois, reporting local government entities had a combined total expenditures figure of \$67,016,218,000.
- Using the US Census Bureau’s 2007 estimate of Illinois’s population (12,852,548), per capita spending by combined local governments in Illinois was \$5,214 overall.
- Among these expenditures, elementary and secondary education totaled \$22,985,805,000 or 34.5% of all Illinois local government expenditures.

⁴ Zetteck, Charles, et al. (2008). *A Cost of Government Study for Northeast Ohio*. Center for Governmental Research.

⁵ Ibid., p. 2.

⁶ Census of Governments (2007). *Individual Unit Data File: Government Finance, Statement Regarding nonsampling error and imputation*.

⁷ Holzer, Marc, et al. (2009), p. 13.

Key Comparisons

As a starting point for understanding the comparisons among Sangamon, McLean, Peoria, and Champaign Counties, total and per capita expenditures have been displayed in Table 1, below. Again, the reader should recall that these expenditure figures represent those reported in the 2007 Census of Governments and may not represent a standard set of services provided.

The Census of Governments defines certain expenditure categories under the classification of "Current Operations." The data below represent totals of all Current Operations reported for each of the three counties and the many units of government they contain geographically.

Table 1			
Total and Per Capita Expenditures- 2007 Census of Governments			
Combined Entities Reporting for Each County			
County	Total Expenditures (in 1,000s)	Total Population (2007)	\$ Per Capita
Sangamon	\$806,289	193,524	\$4,166
McLean	\$443,817	161,202	\$2,753
Peoria	\$558,938	182,495	\$3,063
Champaign	\$540,739	185,682	\$2,912

Although Sangamon County has the largest population among the three groups being compared (2007 population estimates from the Census of Governments), the cross-county disparities among total expenditures and per capita spending remain striking.

As an alternative point of comparison, it may be interesting to note that per capita expenditure figures for seven cross-county regions compared in the CRG's Northeast Ohio study ranged from \$3,349 (Dayton, OH Region) to \$4,336 (Minneapolis-St. Paul, MN Region), with an average of \$3,731. The group average for the four central Illinois counties compared in this analysis is a slightly lower per capita spending figure of \$3,224. However, without comparing services provided by the different groups, there are limitations to what these numbers suggest.

Average per capita spending for the three counties was \$3,224. Sangamon County's total per capita spending was \$4,166.

Comparison of Entities of Government

Among the counties examined in this report, some variation exists as to the number of units of local government. No complete listing of units of government likely exists for each of these counties, since definitions of a "unit of government" abound. In terms of those units included in this report, Census of Governments standards have been adopted.

The Census of Governments classifies reporting units under the categories of Counties, Municipalities, Townships, Special Districts, and Independent School Districts. "Special Districts" includes units such as fire protection districts, water districts, cemetery districts, public housing authorities, etc. Table 2, below, displays the number of reporting units in these categories included in the analysis for each county (each county is understood to include one "County" unit of government).

Table 2					
Number and Types of Units of Government- 2007 Census of Governments					
County	Municipal	Township	Special District	Independent School District	Total
Sangamon	26	26	42	15	110
McLean	21	31	71	13	137
Peoria	15	20	38	20	94
Champaign	23	30	110	17	180

This table suggests that the four counties have fairly similar numbers of municipalities and townships, proportionate to their geographic land area. McLean County and Champaign County have much higher numbers of special districts as compared to Sangamon or Peoria County. This difference is primarily based on the existence of more numerous reporting drainage districts and cemetery districts in McLean and Champaign County. A comparison of the numbers and types of special districts in each county is displayed in Table 3, below.

Table 3				
Number and Types of Special Districts- 2007 Census of Governments				
Type of District	Sangamon	McLean	Peoria	Champaign
Airport Authority	1	1	1	0
Cemetery District	0	10	0	0
Civic Center Authority	0	0	1	0
Drainage District	1	17	1	72
Fire Protection District	25	17	10	22
Housing Authority	1	2	1	1
Mass Transit District	1	0	1	1
Lighting District	0	1	1	0
Metropolitan Exposition and Auditorium District	1	0	0	0
Municipal Electric Agency	1	0	0	0
Municipal Gas Agency	1	0	0	0
Park District	1	6	4	4
Public Building Commission	1	1	1	0
Public Library District	5	9	6	4
Regional Port District	0	0	1	0
Water District	1	4	4	3
Sanitary District	1	1	5	1
Soil and Water Conservation District	1	1	1	1
Water Reclamation District	0	1	0	0

Table 3 reiterates the differences in service provision and function of local governments. For example, Peoria County, which includes the port city of Peoria on the Illinois River, has a Regional Port District, whereas the other two counties do not. These distinctions are also evident in expenditures by function, discussed in the following sections.

Current Operations Expenditures

To examine functional spending, the tables below (Tables 4-7), provide expenditure figures for all those functions for which the counties and local units reported expenditures in the 2007 Census of Governments. The tables display not only total expenditures for each function of government, but also the total number of units of government within the county contributing to each function, as well as persons served per unit of government and expenditures per capita.

For expanded tables, which include the specific numbers and types of units of government involved in each function, see Appendix A.

As the reader compares the expenditure tables for the various counties, functional differences become evident. One of the more striking disparities in Sangamon County (Table 4) and McLean County's (Table 5) spending comes from the fact that Sangamon County spends over \$2 million on electric utilities, because it has a municipal power company, whereas McLean County does not. Many of these functional spending differences are intuitive, but without looking at them in detail, total expenditure and per capita comparisons among the counties can be misleading.

Table 4						
Sangamon County Expenditure Analysis (All Current Operations Spending)						
2007 Census of Governments						
Sangamon County (2007 Population- 193,524)						
Item Code	Spending by Function	Total Units	Persons Per Unit	Total Expenditures (in \$1,000s)	% of Total Expenditures	Expenditures per Capita
1	Air Transportation	1	193,524	\$ 4,829	0.6%	\$ 25
3	Misc. Commercial Activities	8	24,191	\$ 162	0.0%	\$ 1
4	Correctional Institutions	1	193,524	\$ 2,532	0.3%	\$ 13
5	Corrections-Other	1	193,524	\$ 2,697	0.3%	\$ 14
12	Elementary and Secondary Education	15	12,902	\$ 254,973	31.6%	\$ 1,318
16	Higher Education Auxiliary Enterprises	1	193,524	\$ 6,003	0.7%	\$ 31
18	Other Higher Education	2	96,762	\$ 41,144	5.1%	\$ 213
23	Financial Administration	33	5,864	\$ 8,104	1.0%	\$ 42
24	Local Fire Protection	28	6,912	\$ 27,517	3.4%	\$ 142
25	Judicial and Legal Services	2	96,762	\$ 9,246	1.1%	\$ 48
29	Central Staff Services	37	5,230	\$ 15,400	1.9%	\$ 80
31	General Public Buildings	14	13,823	\$ 1,953	0.2%	\$ 10
32	Health- Other	4	48,381	\$ 7,247	0.9%	\$ 37
44	Regular Highways	49	3,949	\$ 31,500	3.9%	\$ 163
50	Housing and Community Development	3	64,508	\$ 19,094	2.4%	\$ 99
52	Libraries	10	19,352	\$ 5,240	0.6%	\$ 27
59	Natural Resources-Other	2	96,762	\$ 455	0.1%	\$ 2
60	Parking Facilities	2	96,762	\$ 1,191	0.1%	\$ 6
61	Parks and Recreation	20	9,676	\$ 17,281	2.1%	\$ 89
62	Police Protection	23	8,414	\$ 53,062	6.6%	\$ 274
66	Protective Inspection and Regulation	1	193,524	\$ 2,288	0.3%	\$ 12
79	Public Welfare, Other	16	12,095	\$ 7,908	1.0%	\$ 41
80	Sewerage	16	12,095	\$ 13,701	1.7%	\$ 71
81	Solid Waste Management	4	48,381	\$ 110	0.0%	\$ 1
89	General-Other	40	4,838	\$ 14,989	1.9%	\$ 77
91	Water Utilities	17	11,384	\$ 17,204	2.1%	\$ 89
92	Electric Utilities	4	48,381	\$ 214,759	26.6%	\$ 1,110
93	Gas Utilities	5	38,705	\$ 16,910	2.1%	\$ 87
94	Transit Utilities	1	193,524	\$ 8,790	1.1%	\$ 45
	Total			\$ 806,289	100.0%	\$ 4,166

Table 5						
McLean County Expenditure Analysis (All Current Operations Spending) 2007 Census of Governments McLean County (2007 Population- 161,202)						
Item Code	Spending by Function	Total Units	Persons Per Unit	Total Expenditures (in \$1,000s)	% of Total Expenditures	Expenditures per Capita
1	Air Transportation	1	161,202	\$ 3,968	0.9%	\$ 25
3	Misc. Commercial Activities	21	7,676	\$ 2,941	0.7%	\$ 18
4	Correctional Institutions	1	161,202	\$ 2,879	0.6%	\$ 18
5	Corrections-Other	0		\$ -	0.0%	\$ -
12	Elementary and Secondary Education	12	13,434	\$ 197,272	44.4%	\$ 1,224
16	Higher Education Auxiliary Enterprises	1	161,202	\$ 712	0.2%	\$ 4
18	Other Higher Education	1	161,202	\$ 28,349	6.4%	\$ 176
23	Financial Administration	32	5,038	\$ 4,591	1.0%	\$ 28
24	Local Fire Protection	19	8,484	\$ 19,331	4.4%	\$ 120
25	Judicial and Legal Services	2	80,601	\$ 6,585	1.5%	\$ 41
29	Central Staff Services	29	5,559	\$ 15,321	3.5%	\$ 95
31	General Public Buildings	11	14,655	\$ 1,858	0.4%	\$ 12
32	Health- Other	1	161,202	\$ 8,092	1.8%	\$ 50
44	Regular Highways	53	3,042	\$ 18,915	4.3%	\$ 117
50	Housing and Community Development	6	26,867	\$ 5,169	1.2%	\$ 32
52	Libraries	13	12,400	\$ 7,844	1.8%	\$ 49
59	Natural Resources-Other	14	11,514	\$ 530	0.1%	\$ 3
60	Parking Facilities	1	161,202	\$ 780	0.2%	\$ 5
61	Parks and Recreation	21	7,676	\$ 22,094	5.0%	\$ 137
62	Police Protection	18	8,956	\$ 32,173	7.2%	\$ 200
66	Protective Inspection and Regulation	4	40,301	\$ 2,946	0.7%	\$ 18
79	Public Welfare, Other	22	7,327	\$ 1,272	0.3%	\$ 8
80	Sewerage	10	16,120	\$ 10,506	2.4%	\$ 65
81	Solid Waste Management	11	14,655	\$ 14,171	3.2%	\$ 88
89	General-Other	37	4,357	\$ 19,360	4.4%	\$ 120
91	Water Utilities	25	6,448	\$ 16,158	3.6%	\$ 100
92	Electric Utilities	0		\$ -	0.0%	\$ -
93	Gas Utilities	0		\$ -	0.0%	\$ -
94	Transit Utilities	0		\$ -	0.0%	\$ -
	Total			\$ 443,817	100.0%	\$ 2,753

Table 6						
Peoria County Expenditure Analysis (All Current Operations Spending)						
2007 Census of Governments Peoria County (2007 Population- 182,495)						
Item Code	Spending by Function	Total Units	Persons Per Unit	Total Expenditures (in \$1,000s)	% of Total Expenditures	Expenditures per Capita
1	Air Transportation	1	182,495	\$ 3,616	0.6%	\$ 20
3	Misc. Commercial Activities	4	45,624	\$ 88	0.0%	\$ 0
4	Correctional Institutions	1	182,495	\$ 7,870	1.4%	\$ 43
5	Corrections-Other	0			0.0%	\$ -
12	Elementary and Secondary Education	20	9,125	\$ 246,171	44.0%	\$ 1,349
16	Higher Education Auxiliary Enterprises	0			0.0%	\$ -
18	Other Higher Education	0			0.0%	\$ -
23	Financial Administration	33	5,530	\$ 13,164	2.4%	\$ 72
24	Local Fire Protection	17	10,735	\$ 24,919	4.5%	\$ 137
25	Judicial and Legal Services	1	182,495	\$ 10,460	1.9%	\$ 57
29	Central Staff Services	16	11,406	\$ 5,430	1.0%	\$ 30
31	General Public Buildings	18	10,139	\$ 3,107	0.6%	\$ 17
32	Health- Other	1	182,495	\$ 9,952	1.8%	\$ 55
44	Regular Highways	32	5,703	\$ 33,561	6.0%	\$ 184
50	Housing and Community Development	1	182,495	\$ 18,834	3.4%	\$ 103
52	Libraries	9	20,277	\$ 8,804	1.6%	\$ 48
59	Natural Resources-Other	2	91,248	\$ 333	0.1%	\$ 2
60	Parking Facilities	2	91,248	\$ 3,094	0.6%	\$ 17
61	Parks and Recreation	15	12,166	\$ 41,568	7.4%	\$ 228
62	Police Protection	16	11,406	\$ 40,986	7.3%	\$ 225
66	Protective Inspection and Regulation	3	60,832	\$ 4,290	0.8%	\$ 24
77	Public Welfare Institutions	1	182,495	\$ 13,607	2.4%	\$ 75
79	Public Welfare, Other	15	12,166	\$ 1,224	0.2%	\$ 7
80	Sewerage	10	18,250	\$ 9,071	1.6%	\$ 50
81	Solid Waste Management	9	20,277	\$ 1,175	0.2%	\$ 6
87	Sea and Inland Port Facilities	1	182,495	\$ 268	0.0%	\$ 1
89	General-Other	24	7,604	\$ 39,768	7.1%	\$ 218
91	Water Utilities	14	13,035	\$ 3,014	0.5%	\$ 17
92	Electric Utilities	0			0.0%	\$ -
93	Gas Utilities	0			0.0%	\$ -
94	Transit Utilities	1	182,495	\$ 14,564	2.6%	\$ 80
	Total			\$ 558,938	100.0%	\$ 3,063

Table 7						
Champaign County Expenditure Analysis (All Current Operations Spending)						
2007 Census of Governments						
Champaign County (2007 Population- 185,682)						
Item Code	Spending by Function	Total Units	Persons Per Unit	Total Expenditures (in \$1,000s)	% of Total Expenditures	Expenditures per Capita
1	Air Transportation	1	185,682	\$ 1,617	0.3%	\$ 9
3	Misc. Commercial Activities	7	26,526	\$ 29	0.0%	\$ 0
4	Correctional Institutions	1	185,682	\$ 11,862	2.2%	\$ 64
5	Corrections-Other	0			0.0%	\$ -
12	Elementary and Secondary Education	17	10,922	\$ 207,117	38.3%	\$ 1,115
16	Higher Education Auxiliary Enterprises	1	185,682	\$ 4,278	0.8%	\$ 23
18	Other Higher Education	1	185,682	\$ 58,615	10.8%	\$ 316
23	Financial Administration	38	4,886	\$ 12,310	2.3%	\$ 66
24	Local Fire Protection	28	6,632	\$ 19,555	3.6%	\$ 105
25	Judicial and Legal Services	2	92,841	\$ 8,256	1.5%	\$ 44
29	Central Staff Services	26	7,142	\$ 10,005	1.9%	\$ 54
31	General Public Buildings	13	14,283	\$ 3,264	0.6%	\$ 18
32	Health- Other	2	92,841	\$ 13,970	2.6%	\$ 75
44	Regular Highways	50	3,714	\$ 24,997	4.6%	\$ 135
50	Housing and Community Development	3	61,894	\$ 15,384	2.8%	\$ 83
52	Libraries	10	18,568	\$ 9,423	1.7%	\$ 51
59	Natural Resources-Other	64	2,901	\$ 5,705	1.1%	\$ 31
60	Parking Facilities	2	92,841	\$ 1,323	0.2%	\$ 7
61	Parks and Recreation	22	8,440	\$ 15,268	2.8%	\$ 82
62	Police Protection	17	10,922	\$ 32,466	6.0%	\$ 175
66	Protective Inspection and Regulation	3	61,894	\$ 1,004	0.2%	\$ 5
77	Public Welfare Institutions	1	85,682	\$ 12,607	2.3%	\$ 68
79	Public Welfare, Other	21	8,842	\$ 2,525	0.5%	\$ 14
80	Sewerage	11	16,880	\$ 12,591	2.3%	\$ 68
81	Solid Waste Management	2	92,841	\$ 86	0.0%	\$ 0
87	Sea and Inland Port Facilities	0		\$ -	0.0%	\$ -
89	General-Other	34	5,461	\$ 8,467	3.4%	\$ 99
91	Water Utilities	18	10,316	\$ 3,072	0.6%	\$ 17
92	Electric Utilities	1	185,682	\$ 11,062	2.0%	\$ 60
93	Gas Utilities	1	185,682	\$ 2,384	0.4%	\$ 13
94	Transit Utilities	1	185,682	\$ 21,497	4.0%	\$ 116
	Total			\$ 540,739	100.0%	\$ 2,912

Because of the variety in counties' functional spending areas, these tables provide only a preliminary inter-county comparison. They contribute to the overall picture of service provision among the different counties, but comparisons of efficiency necessitate a more standardized set of expenditure data for each of the four counties to be useful.

Function-Standardized Expenditures

Table 8, below, compares the counties based on only those functions for which they all reported spending. This eliminates the following functions, on which only one or two counties reported expenditures: Corrections-Other, High Education Auxiliary Expenses, Other Higher Education, Public Welfare Institutions, Sea and Inland Port Facilities, Electric Utilities, Gas Utilities, and Transit Utilities. Since these

are functions on which counties may or may not spend, including them in cross-county comparisons skews comparisons of total expenditures. As a result, these expenditures have been removed, creating the adjustments in total per capita expenditures displayed below.

Table 8

Cross-County Expenditure Analysis (Standardized Current Operations Spending)
2007 Census of Governments

	Sangamon County (193, 524)		McLean County (161, 202)		Peoria County (182, 495)		Champaign County (185,682)	
Spending by Function	Persons Per Unit	Expend. per Capita	Persons Per Unit	Expend. per Capita	Persons Per Unit	Expend. per Capita	Persons Per Unit	Expend. per Capita
Air Transportation	193,524	\$ 25	161,202	\$ 25	182,495	\$ 20	185,682	\$ 9
Misc. Commercial Activities	24,191	\$ 1	7,676	\$ 18	45,624	\$ 0*	26,526	\$ 0*
Correctional Institutions	193,524	\$ 13	161,202	\$ 18	182,495	\$ 43	185,682	\$ 64
Elementary and Secondary Education	12,902	\$ 1,318	13,434	\$ 1,224	9,125	\$ 1,349	10,922	\$ 1,115
Financial Administration	5,864	\$ 42	5,038	\$ 28	5,530	\$ 72	4,886	\$ 66
Local Fire Protection	6,912	\$ 142	8,484	\$ 120	10,735	\$ 137	6,632	\$ 105
Judicial and Legal Services	96,762	\$ 48	80,601	\$ 41	182,495	\$ 57	92,841	\$ 44
Central Staff Services	5,230	\$ 80	5,559	\$ 95	11,406	\$ 30	7,142	\$ 54
General Public Buildings	13,823	\$ 10	14,655	\$ 12	10,139	\$ 17	14,283	\$ 18
Health- Other	48,381	\$ 37	161,202	\$ 50	182,495	\$ 55	92,841	\$ 75
Regular Highways	3,949	\$ 163	3,042	\$ 117	5,703	\$ 184	3,714	\$ 135
Housing and Community Development	64,508	\$ 99	26,867	\$ 32	182,495	\$ 103	61,894	\$ 83
Libraries	19,352	\$ 27	12,400	\$ 49	20,277	\$ 48	18,568	\$ 51
Natural Resources-Other	96,762	\$ 2	11,514	\$ 3	91,248	\$ 2	2,901	\$ 31
Parking Facilities	96,762	\$ 6	161,202	\$ 5	91,248	\$ 17	92,841	\$ 7
Parks and Recreation	9,676	\$ 89	7,676	\$ 137	12,166	\$ 228	8,440	\$ 82
Police Protection	8,414	\$ 274	8,956	\$ 200	11,406	\$ 225	10,922	\$ 175
Protective Inspection and Regulation	193,524	\$ 12	40,301	\$ 18	60,832	\$ 24	61,894	\$ 5
Public Welfare, Other	12,095	\$ 41	7,327	\$ 8	12,166	\$ 7	8,842	\$ 68
Sewerage	12,095	\$ 71	16,120	\$ 65	18,250	\$ 50	16,880	\$ 14
Solid Waste Management	48,381	\$ 1	14,655	\$ 88	20,277	\$ 6	92,841	\$ 0*
General-Other	4,838	\$ 77	4,357	\$ 120	7,604	\$ 218	5,461	\$ 99
Water Utilities	11,384	\$ 89	6,448	\$ 100	13,035	\$ 17	10,316	\$ 17
Total		\$ 2,667		\$ 2,573		\$ 2,909		\$ 2,317

*Indicates less than \$1 per capita.

Per Capita Expenditures

With standardized functions taken into account, Sangamon County's total per capita expenditure figure is substantially more similar to those of the other counties. In fact, it falls below that

of Peoria County. This suggests that much of the variation in per capita figures came from Sangamon County's extra services; municipal electric expenses in particular. Using this standardized set of functions minimizes the variation in types of service that can hamper per capita comparisons. Nevertheless, without

With a standardized set of functions, Sangamon County's per capita spending is lower than that of Peoria County.

Legend:

- =high per capita figure
- =low per capita figure

performance measurements, the quality of these services has not been addressed, so per capita figures retain the numerous limitations discussed above.

For purposes of more specific inter-county comparison within each function, functions with substantial differences in per capita spending have been highlighted.⁸ The highest per capita figure among the three counties is shaded yellow, the lowest blue. In examining all of the instances in which there was substantial difference in counties' per capita spending, Sangamon County alone was the highest spender on only two functions, Police Protection and Sewerage.⁹ The differences in per capita spending between Sangamon County and the comparable county that spent least on those functions were \$74 and \$21, respectively. These figures represent 27% and 30% of Sangamon County's per capita spending in each area, but only 3% and 1% of Sangamon County's total per capita spending. It should also be noted that in the Public Welfare function, while Sangamon County did not spend the most per capita (\$41 as compared to Peoria County's \$68) Sangamon County's per capita spending was substantially higher than the lowest-spending county's per capita figure. The difference in Public Welfare spending in this case made up 83% of Sangamon County's spending in this function, though only 1% of its overall per capita spending. Further study of the quality and type of services provided in these functional areas may be warranted in order to discern if the possibility for efficiencies exists.

Functional areas where Sangamon County has substantially higher per capita expenditures than peer counties include: Police Protection, Public Welfare, and Sewerage.

Persons Per Unit

In contrast to per capita measurement, the number of units of government involved in each function of government may be a useful measurement when compared to population. Generally speaking, a higher number of persons per unit of government as compared to service expense would imply greater efficiency. Of course, there are limitations to the external validity of the persons per unit measurement, since the varied units of government reporting expenditures in each function may or may not be providing service to the county at large or a specific region within the county.

Across all common functions, the average numbers of persons served by each unit of government in the three counties were 51,428 for Sangamon County, 49,866 for McLean County, 59,532 for Peoria County, and 73,691 for Champaign County. However, it must be noted that these counties also have different population bases. As a percentage of each county's population, these per person figures are 27%, 25%, 33%, and 40%, respectively. This means that on

⁸ Substantial difference between counties' per capita figures has been defined as a difference greater than 33% between Sangamon County and any of the other counties, except when the difference in dollar amount among the per capita figures was less than \$10.

⁹ Air transportation spending has not been included in this listing, since Sangamon and McLean Counties spend equally high amounts.

average, 27% of Sangamon County's population is served per each unit of government involved in a governmental function.

For several of the functions detailed in the above table, the counties exhibited substantial differences in the number of persons per unit of government, even when persons per unit had been standardized as a ratio of the counties' populations.¹⁰ By themselves, areas of numerical difference may or may not be substantively important. For instance, Sangamon County's number of persons served per unit of government in the area of Judicial and Legal Services is substantially lower than Peoria County's. This is because both the County and the City of Springfield reported involvement in this function. However, Sangamon County's persons per unit figure is very similar to that of McLean County, in which a major city and the county both provide judicial and legal services as well.

In most instances of substantial difference in persons per unit, Sangamon County had the more favorable number of persons served per each existing unit of government.

In the five instances where this was not the case, Sangamon County had only one per capita expenditure figure that was higher than the other three counties for that function of government. The functional area in which this occurred was Housing and Community Development. Although Sangamon County spends \$4 less per capita than Peoria County, it spends \$67 more per capita than McLean County. On the other hand, Champaign County has a comparable per capita spending rate of \$83, and serves the same proportion of persons per unit of government in this functional area. However, Sangamon County serves more persons per unit of government than McLean County, while each unit of government serves fewer persons in Sangamon County than in Peoria County. These data in the area of Housing and Community Development exemplify the mixed nature of comparative efficiency figures for the different counties, and also suggests an area where further investigation may be beneficial.

Sangamon County had higher numbers of persons per unit of government in many of the functions where disparities existed between the counties. Housing and Community Development was the only function on which Sangamon County had both substantially fewer persons per unit of government and substantially higher per capita spending than at least one of its peer counties.

Intergovernmental Expenditures

To further account for discrepancies between per capita spending totals, this report examined intergovernmental spending within the three peer counties. Different intergovernmental spending patterns would account for lower current operations spending in various functional areas, since units of government would

¹⁰ Substantial difference between persons per unit figures has been defined as a difference of over 10% between the proportions of the respective counties' populations being served per unit of government.

be spending money to provide these services, but would not be reporting these expenditures under the Current Operations Census of Government category.

Table 9					
Intergovernmental Expenditure Totals- 2007 Census of Governments (in \$1,000s)					
Item Code	Intergovernmental Expenditure Function	Sangamon	McLean	Peoria	Champaign
M1	Air Transportation	\$507	\$327	\$21	-
M24	Local Fire	\$1	\$0	\$14	-
M50	Housing and Community Development	\$39	\$34	\$1	\$17
M52	Libraries	-	\$6	\$37	\$4
M59	Natural Resources	-	\$1	-	-
M61	Parks and Recreation	-	-	-	\$183
M80	Sewerage	-	-	-	\$3,268
M89	Other	\$8,119	\$15,436	\$570	\$2,211
	Total	\$8,666	\$15,804	\$643	\$5,683
	Total Per Capita (in \$1s)	\$45	\$98	\$4	\$31

With the additional per capita spending on these functions of government, the difference between the counties' per capita totals becomes even smaller. As discussed above, using standardized (by function) per capita figures for each county, total per capita expenditures were \$2,667 for Sangamon County, \$2,573 for McLean County, and \$2,909 for Peoria County. With the per capita addition of intergovernmental expenditures, these per capita totals have less variance. Per capita expenditure totals on a standardized set of governmental functions, both with and without intergovernmental spending, are displayed in Table 10, below.

Table 10				
Total Per Capita Expenditures (Standardized Current Operations)- 2007 Census of Governments				
County	Sangamon County	McLean County	Peoria County	Champaign County
Per Capita Total	\$2,667	\$2,573	\$2,909	\$2,317
Per Capita with Intergovernmental Expenditures	\$2,712	\$2,671	\$2,913	\$2,348

As Table 10 suggests, accounting for intergovernmental spending does not greatly alter the Peoria County total per capita expenditures figure. However, when intergovernmental expenditures are taken into account, the gap between McLean County and Sangamon County per capita expenditures is reduced by half. Champaign County maintains its status as the county with the lowest per-capita spending of the group.

Conclusions

This report demonstrates both strengths and weaknesses of per capita expenditure comparisons between counties. Analyzing expenditures on a functional basis can provide insight as to which functions cost counties more in comparison to their peers. By examining a standardized set of services, SSCRPC staff found that Sangamon County has per capita expenditure totals comparable to those of its peers. Furthermore, this analysis identifies certain functional areas where Sangamon County's per capita expenditures differ substantially from those of other units of government.

Per capita data do not provide a full picture of governmental efficiency. Coupled with persons per unit of government, they provide a starting point for examining efficiencies. Performance indicators measuring extent and quality of service are important considerations for future elaboration on these foundational comparisons.

Information compiled by Amy Uden, SSCRPC, and prepared for the Sangamon County Citizens' Efficiency Commission.

The Springfield-Sangamon County Regional Planning Commission (SSCRPC) serves as the joint planning body for Sangamon County and the City of Springfield, as well as the Metropolitan Planning Organization for transportation planning in the region.

The Commission has 17 members including representatives from the Sangamon County Board, Springfield City Council, special units of government, and six appointed citizens from the city and county. The Executive Director is appointed by the Executive Board of the Commission and confirmed by the Sangamon County Board.

The Commission works with other public and semi-public agencies throughout the area to promote orderly growth and redevelopment, and assists other Sangamon County communities with their planning needs. Through its professional staff, the SSCRPC provides overall planning services related to land use, housing, recreation, transportation, economics, environment, and special projects. It also houses the Sangamon County Department of Zoning which oversees the zoning code and liquor licensing for the County.

The Commission prepares area-wide planning documents and assists the County, cities, and villages, as well as special districts, with planning activities. The staff reviews all proposed subdivisions and makes recommendations on all Springfield and Sangamon County zoning and variance requests. The agency serves as the county's Plat Officer, Floodplain Administrator, Census coordinator, and local A-95 review clearinghouse to process and review all federally funded applications for the county. The agency also maintains existing base maps, census tract maps, township and zoning maps and the road name map for the county.

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Appendix A- Current Operations Spending

Sangamon County

Sangamon County Expenditure Analysis (All Current Operations Spending)											
2007 Census of Governments											
Sangamon County (2007 Population- 193,524)											
Item Code	Spending by Function	County	Municipal	Township	Special District	Independent School District	Total	Persons Per Unit	Total Expenditures (in \$1,000s)	% of Total Expenditures	Expenditures per Capita
1	Air Transportation	0	0	0	1	0	1	193,524	\$ 4,829	0.6%	\$ 25
3	Misc. Commercial Activities	0	1	7	0	0	8	24,191	\$ 162	0.0%	\$ 1
4	Correctional Institutions	1	0	0	0	0	1	193,524	\$ 2,532	0.3%	\$ 13
5	Corrections-Other	1	0	0	0	0	1	193,524	\$ 2,697	0.3%	\$ 14
12	Elementary and Secondary Education	1	0	0	0	14	15	12,902	\$ 254,973	31.6%	\$ 1,318
16	Higher Education Auxiliary Enterprises	0	0	0	0	1	1	193,524	\$ 6,003	0.7%	\$ 31
18	Other Higher Education	0	0	0	0	2	2	96,762	\$ 41,144	5.1%	\$ 213
23	Financial Administration	1	15	17	0	0	33	5,864	\$ 8,104	1.0%	\$ 42
24	Local Fire Protection	0	2	1	25	0	28	6,912	\$ 27,517	3.4%	\$ 142
25	Judicial and Legal Services	1	1	0	0	0	2	96,762	\$ 9,246	1.1%	\$ 48
29	Central Staff Services	1	18	18	0	0	37	5,230	\$ 15,400	1.9%	\$ 80
31	General Public Buildings	1	7	6	0	0	14	13,823	\$ 1,953	0.2%	\$ 10
32	Health- Other	1	2	1	0	0	4	48,381	\$ 7,247	0.9%	\$ 37
44	Regular Highways	1	24	24	0	0	49	3,949	\$ 31,500	3.9%	\$ 163
50	Housing and Community Development	0	1	1	1	0	3	64,508	\$ 19,094	2.4%	\$ 99
52	Libraries	0	4	1	5	0	10	19,352	\$ 5,240	0.6%	\$ 27
59	Natural Resources-Other	0	0	0	2	0	2	96,762	\$ 455	0.1%	\$ 2
60	Parking Facilities	0	1	0	1	0	2	96,762	\$ 1,191	0.1%	\$ 6
61	Parks and Recreation	0	15	3	2	0	20	9,676	\$ 17,281	2.1%	\$ 89
62	Police Protection	1	22	0	0	0	23	8,414	\$ 53,062	6.6%	\$ 274
66	Protective Inspection and Regulation	0	1	0	0	0	1	193,524	\$ 2,288	0.3%	\$ 12
79	Public Welfare, Other	1	1	14	0	0	16	12,095	\$ 7,908	1.0%	\$ 41
80	Sewerage	0	15	0	1	0	16	12,095	\$ 13,701	1.7%	\$ 71
81	Solid Waste Management	0	3	1	0	0	4	48,381	\$ 110	0.0%	\$ 1
89	General-Other	1	16	22	1	0	40	4,838	\$ 14,989	1.9%	\$ 77
91	Water Utilities	0	16	0	1	0	17	11,384	\$ 17,204	2.1%	\$ 89
92	Electric Utilities	0	3	0	1	0	4	48,381	\$ 214,759	26.6%	\$ 1,110
93	Gas Utilities	0	4	0	1	0	5	38,705	\$ 16,910	2.1%	\$ 87
94	Transit Utilities	0	0	0	1	0	1	193,524	\$ 8,790	1.1%	\$ 45
	Total								\$ 806,289	100.0%	\$ 4,166

McLean County

McLean County Expenditure Analysis (All Current Operations Spending)											
2007 Census of Governments											
McLean County (2007 Population- 161,202)											
Item Code	Spending by Function	County	Municipal	Township	Special District	Independent School District	Total	Persons Per Unit	Total Expenditures (in \$1,000s)	% of Total Expenditures	Expenditures per Capita
1	Air Transportation	0	0	0	1	0	1	161,202	\$ 3,968	0.9%	\$ 25
3	Misc. Commercial Activities	0	0	12	9	0	21	7,676	\$ 2,941	0.7%	\$ 18
4	Correctional Institutions	1	0	0	0	0	1	161,202	\$ 2,879	0.6%	\$ 18
5	Corrections-Other	0	0	0	0	0	0		\$ -	0.0%	\$ -
12	Elementary and Secondary Education	0	0	0	0	12	12	13,434	\$ 197,272	44.4%	\$ 1,224
16	Higher Education Auxiliary Enterprises	0	0	0	0	1	1	161,202	\$ 712	0.2%	\$ 4
18	Other Higher Education	0	0	0	0	1	1	161,202	\$ 28,349	6.4%	\$ 176
23	Financial Administration	0	10	22	0	0	32	5,038	\$ 4,591	1.0%	\$ 28
24	Local Fire Protection	0	2	0	17	0	19	8,484	\$ 19,331	4.4%	\$ 120
25	Judicial and Legal Services	1	1	0	0	0	2	80,601	\$ 6,585	1.5%	\$ 41
29	Central Staff Services	1	14	14	0	0	29	5,559	\$ 15,321	3.5%	\$ 95
31	General Public Buildings	0	9	2	0	0	11	14,655	\$ 1,858	0.4%	\$ 12
32	Health- Other	1	0	0	0	0	1	161,202	\$ 8,092	1.8%	\$ 50
44	Regular Highways	1	21	30	1	0	53	3,042	\$ 18,915	4.3%	\$ 117
50	Housing and Community Development	0	4	0	2	0	6	26,867	\$ 5,169	1.2%	\$ 32
52	Libraries	0	2	3	8	0	13	12,400	\$ 7,844	1.8%	\$ 49
59	Natural Resources-Other	0	0	0	14	0	14	11,514	\$ 530	0.1%	\$ 3
60	Parking Facilities	0	1	0	0	0	1	161,202	\$ 780	0.2%	\$ 5
61	Parks and Recreation	0	11	4	6	0	21	7,676	\$ 22,094	5.0%	\$ 137
62	Police Protection	1	16	1	0	0	18	8,956	\$ 32,173	7.2%	\$ 200
66	Protective Inspection and Regulation	0	4	0	0	0	4	40,301	\$ 2,946	0.7%	\$ 18
79	Public Welfare, Other	0	2	20	0	0	22	7,327	\$ 1,272	0.3%	\$ 8
80	Sewerage	0	8	0	2	0	10	16,120	\$ 10,506	2.4%	\$ 65
81	Solid Waste Management	1	10	0	0	0	11	14,655	\$ 14,171	3.2%	\$ 88
89	General-Other	1	12	23	1	0	37	4,357	\$ 19,360	4.4%	\$ 120
91	Water Utilities	0	19	1	5	0	25	6,448	\$ 16,158	3.6%	\$ 100
92	Electric Utilities	0	3	0	1	0	0		\$ -	0.0%	\$ -
93	Gas Utilities	0	4	0	1	0	0		\$ -	0.0%	\$ -
94	Transit Utilities	0	0	0	1	0	0		\$ -	0.0%	\$ -
	Total								\$ 443,817	100.0%	\$ 2,753

Peoria County

Peoria Sangamon County Expenditure Analysis (All Current Operations Spending)											
2007 Census of Governments											
Peoria County (2007 Population- 182,495)											
Item Code	Spending by Function	County	Municipal	Township	Special District	Independent School District	Total	Persons Per Unit	Total Expenditures (in \$1,000s)	% of Total Expenditures	Expenditures per Capita
1	Air Transportation	0	0	0	1	0	1	182,495	\$ 3,616	0.6%	\$ 20
3	Misc. Commercial Activities	0	1	3	0	0	4	45,624	\$ 88	0.0%	\$ 0
4	Correctional Institutions	1	0	0	0	0	1	182,495	\$ 7,870	1.4%	\$ 43
5	Corrections-Other	0	0	0	0	0	0			0.0%	\$ -
12	Elementary and Secondary Education	0	0	0	0	20	20	9,125	\$ 246,171	44.0%	\$ 1,349
16	Higher Education Auxiliary Enterprises	0	0	0	0	0	0			0.0%	\$ -
18	Other Higher Education	0	0	0	0	0	0			0.0%	\$ -
23	Financial Administration	1	14	18	0	0	33	5,530	\$ 13,164	2.4%	\$ 72
24	Local Fire Protection	0	6	1	10	0	17	10,735	\$ 24,919	4.5%	\$ 137
25	Judicial and Legal Services	1	0	0	0	0	1	182,495	\$ 10,460	1.9%	\$ 57
29	Central Staff Services	1	7	8	0	0	16	11,406	\$ 5,430	1.0%	\$ 30
31	General Public Buildings	1	11	6	0	0	18	10,139	\$ 3,107	0.6%	\$ 17
32	Health- Other	1	0	0	0	0	1	182,495	\$ 9,952	1.8%	\$ 55
44	Regular Highways	1	14	16	1	0	32	5,703	\$ 33,561	6.0%	\$ 184
50	Housing and Community Development	0	0	0	1	0	1	182,495	\$ 18,834	3.4%	\$ 103
52	Libraries	0	3	0	6	0	9	20,277	\$ 8,804	1.6%	\$ 48
59	Natural Resources-Other	0	0	0	2	0	2	91,248	\$ 333	0.1%	\$ 2
60	Parking Facilities	1	1	0	0	0	2	91,248	\$ 3,094	0.6%	\$ 17
61	Parks and Recreation	0	6	4	5	0	15	12,166	\$ 41,568	7.4%	\$ 228
62	Police Protection	1	13	2	0	0	16	11,406	\$ 40,986	7.3%	\$ 225
66	Protective Inspection and Regulation	1	2	0	0	0	3	60,832	\$ 4,290	0.8%	\$ 24
77	Public Welfare Institutions	1	0	0	0	0	1	182,495	\$ 13,607	2.4%	\$ 75
79	Public Welfare, Other	1	1	13	0	0	15	12,166	\$ 1,224	0.2%	\$ 7
80	Sewerage	0	5	0	5	0	10	18,250	\$ 9,071	1.6%	\$ 50
81	Solid Waste Management	1	8	0	0	0	9	20,277	\$ 1,175	0.2%	\$ 6
97	Sea and Inland Port Facilities	0	0	0	1	0	1	182,495	\$ 268	0.0%	\$ 1
89	General-Other	1	11	11	1	0	24	7,604	\$ 39,768	7.1%	\$ 218
91	Water Utilities	0	10	4	0	0	14	13,035	\$ 3,014	0.5%	\$ 17
92	Electric Utilities	0	0	0	0	0	0			0.0%	\$ -
93	Gas Utilities	0	0	0	0	0	0			0.0%	\$ -
94	Transit Utilities	0	0	0	0	1	1	182,495	\$ 14,564	2.6%	\$ 80
	Total								\$ 558,938	100.0%	\$ 3,063

Champaign County

Champaign County Expenditure Analysis (All Current Operations Spending)											
2007 Census of Governments											
Champaign County (2007 Population- 185,682)											
Item Code	Spending by Function	County	Municipal	Township	Special District	Independent School District	Total	Persons Per Unit	Total Expenditures (in \$1,000s)	% of Total Expenditures	Expenditures per Capita
1	Air Transportation	0	1	0	0	0	1	185,682	\$ 1,617	0.3%	\$ 9
3	Misc. Commercial Activities	0	0	7	0	0	7	26,526	\$ 29	0.0%	\$ 0
4	Correctional Institutions	1	0	0	0	0	1	185,682	\$ 11,862	2.2%	\$ 64
5	Corrections-Other	0	0	0	0	0	0		\$ -	0.0%	\$ -
12	Elementary and Secondary Education	1	0	0	0	16	17	10,922	\$ 207,117	38.3%	\$ 1,115
16	Higher Education Auxiliary Enterprises	0	0	0	0	1	1	185,682	\$ 4,278	0.8%	\$ 23
18	Other Higher Education	0	0	0	0	1	1	185,682	\$ 58,615	10.8%	\$ 316
23	Financial Administration	1	19	18	0	0	38	4,886	\$ 12,310	2.3%	\$ 66
24	Local Fire Protection	0	6	0	22	0	28	6,632	\$ 19,555	3.6%	\$ 105
25	Judicial and Legal Services	1	0	1	0	0	2	92,841	\$ 8,256	1.5%	\$ 44
29	Central Staff Services	1	12	13	0	0	26	7,142	\$ 10,005	1.9%	\$ 54
31	General Public Buildings	1	6	6	0	0	13	14,283	\$ 3,264	0.6%	\$ 18
32	Health- Other	1	0	1	0	0	2	92,841	\$ 13,970	2.6%	\$ 75
44	Regular Highways	1	22	27	0	0	50	3,714	\$ 24,997	4.6%	\$ 135
50	Housing and Community Development	0	2	0	1	0	3	61,894	\$ 15,384	2.8%	\$ 83
52	Libraries	0	5	1	4	0	10	18,568	\$ 9,423	1.7%	\$ 51
59	Natural Resources-Other	1	0	0	63	0	64	2,901	\$ 5,705	1.1%	\$ 31
60	Parking Facilities	0	2	0	0	0	2	92,841	\$ 1,323	0.2%	\$ 7
61	Parks and Recreation	0	17	1	4	0	22	8,440	\$ 15,268	2.8%	\$ 82
62	Police Protection	1	16	0	0	0	17	10,922	\$ 32,466	6.0%	\$ 175
66	Protective Inspection and Regulation	0	3	0	0	0	3	61,894	\$ 1,004	0.2%	\$ 5
77	Public Welfare Institutions	1	0	0	0	0	1	185,682	\$ 12,607	2.3%	\$ 68
79	Public Welfare, Other	1	2	18	0	0	21	8,842	\$ 2,525	0.5%	\$ 14
80	Sewerage	0	10	0	1	0	11	16,880	\$ 12,591	2.3%	\$ 68
81	Solid Waste Management	1	1	0	0	0	2	92,841	\$ 86	0.0%	\$ 0
97	Sea and Inland Port Facilities	0	0	0	0	0	0		\$ -	0.0%	\$ -
89	General-Other	1	12	21	0	0	34	5,461	\$ 18,467	3.4%	\$ 99
91	Water Utilities	0	16	0	2	0	18	10,316	\$ 3,072	0.6%	\$ 17
92	Electric Utilities	0	1	0	0	0	1	185,682	\$ 11,062	2.0%	\$ 60
93	Gas Utilities	0	1	0	0	0	1	185,682	\$ 2,384	0.4%	\$ 13
94	Transit Utilities	0	0	0	1	0	1	185,682	\$ 21,497	4.0%	\$ 116
	Total								\$ 540,739	100.0%	\$ 2,912

